

Revenue Information Bulletin No. 21-015
June 10, 2021
Administrative

**Tax Return Filing and Tax Payment Deadlines Extended for
Individuals and Businesses Impacted by Severe Storms and Flooding**

In accordance with LA R.S. 47:1514(C), the Secretary of the Louisiana Department of Revenue (“Department”) is granting automatic filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in parishes declared federal disaster areas following the Severe Storms and Flooding that occurred May 17, 2021. The declared disaster area for Louisiana includes Ascension, Calcasieu, East Baton Rouge, Iberville, and Lafayette Parishes.

For tax returns submitted by the extended deadlines and for payments either submitted by the extended deadline or for which an installment agreement is entered into by the extended deadline, no late filing penalties, late payment penalties, or interest will be due. Any return or tax on which penalty or interest began accruing before May 17, 2021, will not be eligible for this relief.

Income and Franchise Tax Extensions

For individual income, corporation income and franchise, fiduciary income, partnership, and partnership composite tax returns and payments with original or extended due dates on or after May 17, 2021, and before August 15, 2021, the automatic extended due date is August 16, 2021.

Tax returns and payments for the 2020 income tax year and 2021 franchise tax year are extended to August 16, 2021.

Taxpayers who received an extension for Hurricane Delta ([see RIB 20-027](#)) or Hurricane Zeta ([see RIB 21-006](#)) whose original or extended due date was February 15, 2021, qualify for this additional extension.

Additional Extension to File Only

If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the 2020 income or 2021 franchise tax return beyond the August 16, 2021 date, an extension request may be submitted on the applicable extension form based on the tax type. The applicable extension form must be submitted by August 16, 2021. The extension period runs from August 16, 2021, to the general extension date of November 15, 2021, for

individual, fiduciary, and partnership returns; and December 15, 2021, for corporation returns. However, interest and late payment penalties shall accrue beginning on August 16, 2021, on the outstanding balance of tax due.

Withholding Tax Extensions

For withholding tax returns and payments due on or after May 17, 2021, and on or before May 30, 2021, the automatic extended due date is June 30, 2021.

Sales, Severance, and Excise Tax Extensions

For sales, severance, and excise tax returns and payments with original or extended due dates on or after May 17, 2021, and on or before August 15, 2021, the automatic extended due date is August 16, 2021.

The appendix to this bulletin contains a list of sales, severance, and excise tax returns and payments due between May 17, 2021 and August 15, 2021.

Kimberly J. Lewis
Secretary

Appendix

| Tax, Fee, and Information Return Due | Original Return and Payment Due Dates |
|--|---------------------------------------|
| Excise Taxes | |
| Alcoholic Beverage Tax | 6/15/2021, 7/15/2021, 8/16/2021 |
| Louisiana State and Parish and Municipality Beer Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Louisiana Tax Return for Wines Shipped Direct to Consumers | 5/20/2021, 6/21/2021, 7/20/2021 |
| International Fuel Tax Agreement (IFTA) Return | 8/2/2021 |
| Motor Fuels Tax – Aviation Fuel Dealer | 7/26/2021 |
| Motor Fuels Tax – Interstate Motor Fuel User | 7/26/2021 |
| Motor Fuels Tax – Terminal Operators | 5/20/2021, 6/21/2021, 7/20/2021 |
| Motor Fuels Tax – Importers | 6/15/2021, 7/15/2021, 8/16/2021 |
| Motor Fuels Tax – Transporters | 5/20/2021, 6/21/2021, 7/20/2021 |
| Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers | 5/24/2021, 6/22/2021, 7/22/2021 |
| Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders | 5/20/2021, 6/21/2021, 7/20/2021 |
| Special Fuels Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Tobacco Tax | 5/20/2021, 6/21/2021, 7/20/2021 |

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101 (D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

| Tax, Fee, and Information Return Due | Original Return and Payment Due Dates |
|--|--|
| Retail Dealers of Vapor Products | 5/20/2021, 6/21/2021, 7/20/2021 |
| Industrial Hemp-Derived CBD Products Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Electric Cooperative Fee | 7/1/2021 |
| Hazardous Waste Disposal Tax | 7/20/2021 |
| Telecommunication Tax for the Deaf | 7/30/2021 |
| Transportation & Communication Utilities Tax – Monthly Return Transportation & Communication Utilities Tax – Quarterly Return | 5/20/2021, 6/21/2021, 7/20/2021 7/30/2021 |
| Inspection and Supervision Fee | 8/2/2021 |
| Therapeutic Marijuana Fee | 5/20/2021, 6/21/2021, 7/20/2021 |
| Transportation Network Company Fee | 7/30/2021 |
| Sales Tax | |
| Automobile Rental Excise Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Direct Marketer Sales Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Sales and Use Tax – Monthly Return | 5/20/2021, 6/21/2021, 7/20/2021 |
| Sales and Use Tax – Quarterly Return | 7/20/2021 |
| Hotel/Motel Sales Tax | 5/20/2021, 6/21/2021, 7/20/2021 |

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101 (D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

| Tax, Fee, and Information Return Due | Original Return and Payment Due Dates |
|--|---------------------------------------|
| New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Online Hotel Forums – Statewide Hotel/Motel Tax | 5/20/2021, 6/21/2021, 7/20/2021 |
| Fairs, Festivals, and Other Special Events Sales Tax Return | Various |
| Severance Tax | |
| Severance Tax – Oil and Gas | 5/25/2021, 6/25/2021, 7/26/2021 |
| Severance Tax – Timber and Minerals | 5/31/2021, 6/30/2021, 8/2/2021 |
| Natural Gas Franchise Tax | 8/2/2021 |
| Oilfield Site Restoration Fee | 5/25/2021 |
| Oil Spill Contingency Fee | 8/2/2021 |
| Surface Mining and Reclamation Fee | 5/31/2021, 6/30/2021, 8/2/2021 |

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101 (D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.